Sectt. II-27—39,004—24-10-44

Edn (1945) Department.

Rs SERIES.

G.O. No. 1878 Edn

Dated 12. XI. 1945

[Despatch Abstract.]

Audit Report - 1944-45 - Elementary Education Fund - Municipal Council, Mangalore - Recorded.

LF. 3046
3047 | 6 8/45

[illegible] OF THE [illegible] EDUCATION FUND AND [illegible] FOR THE [illegible] 1944-45

Name of auditor: Sri J. Subrahmanya Rao, District Inspector of [illegible] Fund Accounts.

Time taken for audit: From 20th June 1945 to 22nd June 1945.
From 5th July 1945 to 20th July 1945.

The Office of Executive Authority was held by Sri [illegible] Varadarajulu Naidu from 1st April 1944 to 28th December 1944 by Dr. P. Subbaraya Rao, L.M.P., D.T.M., Sanitational Health Officer from 29th December 1944 to 5th January 1945 and by Sri B. Narasimhaswamy Rao from 6th January 1945 to 31st March 1945.

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balance. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for both General and Elementary Education Fund. The closing balance in the cash book agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1945 and is in agreement with the balance in the Bank and Treasury pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the separate inspection statement which should be treated as part of this report.

4. EXCESSIVE EXPENDITURE OVER PROVISION IN THE SANCTIONED BUDGET.

Expenditure in excess of the provision in the sanctioned budget under the sub-head "Repairs to buildings" was incurred without obtaining the sanction of the Director of Public Instruction as required by G.O.No.1557 P.W. dated 20th January 1942.

5. CONTRIBUTION FROM GENERAL ACCOUNT. According to the sanction budget, the contribution to be made from the General Fund to the Elementary Education Fund was Rs.45,000 but a sum of Rs.38,300 only was actually adjusted in 1944-45. The balance of Rs.6,700 would therefore need to be adjusted to the Elementary Education Fund unless the specific approval of Government is obtained to the reduced amount of contribution.

6. [illegible] Certificates of annual verification and not recorded [illegible]

Annual Account of Receipts and charges of the elementary education fund of the Mangalore Municipality for the year 1944 - 1945

Heads	Actuals 1944	Total	Final Budget Appropriation.
	Rs a p		Rs a p
Receipts ordinary			
Opening balance -	18832 9 7		18833 -
1. Education tax -			
Gross collections ...	18163 12 -		17610 -
Deduct collection charges ...	732 - -		780 -
Net ...	17431 12 -		16830 -
2. Fines and penalties under the Elementary education Act ...			
3. Income from investments, etc. ...			
4. School fees ...			
5. Contributions ...			
6. Other receipts ...	529 6 2		550 -
7. Government grant -			
(i) Under Sec. 37 of the Elementary Education Act. ...	14622 12 -		14620 -
(ii) Under proviso to Sec. 37 of the Elementary education Act ...	16738 - -		16740 -
8. Contribution from the General Account.			
(a) For payment of temporary allowances of Rs. 5. ...	38300 - -		38300 -
(b) For other purposes ...			
9. Investments realised ...			
10. Advances recovered ...			
Deduct refunds ...	98 12 4		170 -
Deduct amount transferred to Capital			
Total: ...			
Add amount relating to endowments shown under H. Endowments Account (for details vide subsidiary account)			
Grand total ...	87523 1 10		86370
Capital:			
1. Government grants ...			
2. Contributions ...			
3. Loans			
4. Contribution from General Account - Ordinary ...			
5. Investments realised ...			
6. Add amount transferred from Ordinary ...			
Total: ...			
Add amount relating to endowments shown under H. Endowments Account (for details vide subsidiary account)			
Grand Total: ...			
Total receipts - Ordinary and Capital.	87523 1 10		86570 -
Grand total, including opening balance.	106355 11 5		105203 -

Annual Account of receipts and charges of the Elementary Education Fund of the Maangalon Mpty for the year 1944 1945

Heads	Actuals 1944	Total	Final Budget Appropriation.
Expenditure - Ordinary			
1. Staff-			
Salaries and allowances -			
Masters ...	75779		75784 -
Clerks and servants ...	893		1028
Contribution to Provident fund	3257		3360
Travelling allowance ...			
Stipend of teachers sent for training.			
2. Contingencies and equipment-			
Contingencies -			
House rent ...	1966 2 -		2140
Other items ...	5197 3 3		5200
Equipment-			
Furniture and apparatus ...	162 2 3		270
Library, books & maps ...	45 - 6		200
Other items ...	110 8 -		200
3. Prizes & scholarships ...			
4. Repairs to buildings ...	1075 13 -		1400
5. Interest on and repayment of debt.			
6. Investment on-and-repayments made.			
7. Advances recoverable ...			
Total: ...	88481 15 -		89582
Add amount relating to endowments shown under H. Endowments account (for details vide subsidiary account)			
Grand total ..	88481 15 -		
Capital			
1. Land and buildings ...	1375		5400
2. Equipment-			700
(1) Furniture and apparatus ...			
(2) Library books and maps ...			
(3) Investments made ...			
(4) Other items ...			
Total: ...			
Add amount relating to endowments shown under H. Endowments account (For details vide subsidiary account)			
Grand total ...	1375 -		6100
Total, Ordinary and Capital ...	89 857 15		95682
Closing balance: ...	16503 12 5		9521
Grand total, including closing balance:	106355 11 5		105203

Maangalon
28/10/45

Inspector of Schools
28/10/45

L.F.S 125
5-11-45

6 NOV 1945

Commissioner's office:

Forwarded to the Secretary to Government, Education and Public Health Department with copies of the Commissioner's replies on the resolution of the Council

J. K. Samuel
Assistant Examiner of LFA accts
FCA
27.10.45

Extract from the proceedings of the Mangalore Municipal Council, dated 1st October, 1945.

39. Read audit report on the Elementary Education Fund account of the Mangalore Municipal Council for the year 1944-45 and the draft replies.

Draft replies are approved.

Sd.H.Hooscin Saheb,
Chairman,M.C.

/True Extract/

Commissioner

Municipal Office, Mangalore,
Dated 6th October, 1945.

6/10

B1/8648/45.

Mangalore Municipality.

Subject:- Audit - Audit report - 1944 - 1944-45 - replies.

Item 4. The Municipal council in its resolution No.1(16) dated the 13rd February 1945 sanctioned additional allotment for repair o building by reappropriation of funds from the excess receipts under Education tax and as reappropriation was not made from one main head to another on the expenditure side, no outside sanction was obtained. The Director of Public Instruction has since been requested in this office B1/8648 dated the 5th Septr. 1945 to sanction the excess expenditure.

Item 5. The balance amount of contribution of Rs.6700 has been adjusted to Elementary Education fund in T E No. 15/45-46

Item 6. The certificate of annual verification has since been recorded

Municipal Office, Mangalore,)
Dated 14th Septr. 1945. (

sd/B.Suryanarayana Rao
Commissioner.

(True copy)

Municipal Office, Mangalore, |
D/ 6th O c t o b e r 1945 |

Commissioner

H/6.x.45. compd:-

34/12/45 12/45

11 E.P.H(A)

Audit Report – 1944-45 – E.E. fund – M.C., Mangalore – Recorded

CNo. 50362A/45 From the Eer of L.F.A., R.F.5725, d/5.11.45

Proc – Go (Ms) 1878 Bdw., d/ 12.11.45

Recorded.

9/11/45

To the Commr., Mangalore Mpty (Thro' the C.M.C.)

6.11.45

7.11.45

4 D.P.I. with copy of audit report)

Eer of L.F.A.

Part with Erde ICS 11-45